

2017

**CERTIFICATE**

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

City of Lincolnton, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and  
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	129,459	47,576
Debt Service	10-113			50.912
Sewer	13-1018j	8	59,665	9,085
				9.722
Special Highway		9	39,565	
Capital Improvement		9	70,256	
<b>Totals</b>		xxxxxx	298,945	56,661
Resolution required? Notice of the vote to adopt required to be published?			Yes	60.634
Budget Summary		10		County Clerk's Use Only
Neighborhood Revitalization		11		934,484
				Nov 1, 2016 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Jan Nolde, CPA, CFE, CGMA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com

jannolde@sjhl.com

Date Attested August 22, 2016

*[Signature]*  
County Clerk

*[Signatures of Governing Body Members]*

Governing Body

City of Lincolnville, Kansas

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 54,822
2. Debt service levy in 2016 budget	- \$ 0
3. Tax levy excluding debt service	\$ 54,822

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ 0
5. Increase in personal property for 2016 :	
5a. Personal property 2016	+ 12,359
5b. Personal property 2015	- 10,142
5c. Increase in personal property (5a minus 5b)	+ 2,217
	(Use Only if > 0)
6. Valuation of annexed territory for 2016 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2016 :	+ 295
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	2,512
9. Total estimated valuation July 1, 2016	934,537
10. Total valuation less valuation adjustment (9 minus 8)	932,025
11. Factor for increase (8 divided by 10)	0.00270
12. Amount of increase (11 times 3)	+ \$ 148
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 54,970
14. Debt service levy in this 2017 budget	0
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	54,970
16. Consumer Price Index for all urban consumers for calendar year 2015	0.125%
17. Consumer Price Index adjustment (3 times 16)	\$ 69
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ 55,039

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Lincolnville, Kansas

2017

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	45,575	7,142	87	125	0	38
Sewer	9,247	1,449	18	25	0	8
TOTAL	54,822	8,591	105	150	0	46

County Treas Motor Vehicle Estimate 8,591

County Treas Recreational Vehicle Estimate 105

County Treas 16/20M Vehicle Estimate 150

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 46

Motor Vehicle Factor 0.15671

Recreational Vehicle Factor 0.00192

16/20 Vehicle Factor 0.00274

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00084

City of Lincolnville, Kansas

2017

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2015</b>	<b>Current Amount for 2016</b>	<b>Proposed Amount for 2017</b>	<b>Transfers Authorized by Statute</b>
Sewer	Capital Improvement	8,000	8,000	8,000	KSA 12-825d
	<b>Totals</b>	8,000	8,000	8,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	8,000	8,000	8,000	

\*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.



STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2016	Payments Due 2016	Payments Due 2017
None							
				<b>Totals</b>	0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Lincolnville, Kansas

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	72,009	93,407	53,058
Receipts:			
Ad Valorem Tax	41,093	45,575	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,785	100	100
Motor Vehicle Tax	6,630	6,017	7,142
Recreational Vehicle Tax	134	137	87
16/20M Vehicle Tax	105	138	125
Commercial Vehicle Tax	156	0	0
Watercraft Tax	46	42	38
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	25	17	17
Community Building Rent	1,120	1,500	1,500
Local Sales Tax	11,425	10,000	10,000
Franchise Tax	11,428	9,500	9,500
Licenses	0	200	200
Connecting Links	108	125	125
In Lieu of Tax (IRB)			
Interest on Idle Funds	163	0	0
Neighborhood Revitalization Rebate	(37)	(24)	(9)
Miscellaneous	2,089	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	76,270	73,327	28,825
Resources Available:	148,279	166,734	81,883
Expenditures:			
Capital Outlay	4,292	44,676	0
Streets	1,885	6,000	27,000
Parks	5,103	8,500	9,000
General Administration	8,451	10,000	13,000
Street Lights	5,309	6,000	6,000
Insurance	8,175	9,000	9,000
Other	1,131	3,000	3,000
Social Security & Med	1,658	2,000	2,000
Shop Parts & Maintenance	3,237	6,000	10,000
Burn Site	885	1,000	1,200
Celebration	4,501	5,000	6,000
City Hall	3,468	5,500	5,500
Community Bldg	6,777	7,000	7,000
Cash Forward (2017 column)			30,759
Miscellaneous			0
Does miscellaneous exceed 10% of Total R			
Total Expenditures	54,872	113,676	129,459
Unencumbered Cash Balance Dec 31	93,407	53,058	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	117,253	146,533	129,459
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			129,459
Tax Required			47,576
Delinquent Comp Rate: 0.0%			0
Amount of 2016 Ad Valorem Tax			47,576

City of Lincolnville, Kansas

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	29,775	33,824	31,032
Receipts:			
Ad Valorem Tax	8,338	9,247	xxxxxxxxxxxx
Delinquent Tax	356	50	50
Motor Vehicle Tax	1,342	1,221	1,449
Recreational Vehicle Tax	27	28	18
16/20M Vehicle Tax	21	28	25
Commercial Vehicle Tax	32	0	0
Watercraft Tax	9	8	8
Sewer Fees	19,799	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(8)	(5)	(2)
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>29,916</b>	<b>28,577</b>	<b>19,548</b>
<b>Resources Available:</b>	<b>59,691</b>	<b>62,401</b>	<b>50,580</b>
Expenditures:			
Capital Outlay	0	0	0
Maintenance	2,498	8,000	8,000
Tfr to Cap Improvement	8,000	8,000	8,000
Loan Payment	15,369	15,369	15,369
Cash Forward (2017 column)			28,296
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>25,867</b>	<b>31,369</b>	<b>59,665</b>
Unencumbered Cash Balance Dec 31	31,824	31,032	xxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	54,850	55,162	59,665
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			59,665
			Tax Required 9,085
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			9,085

**Adopted Budget**

0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount		0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
			Tax Required 0
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			0



City of Lincolnton, Kansas

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	24,326	29,435	34,525
Receipts:			
State of Kansas Gas Tax	5,109	5,090	5,040
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>5,109</b>	<b>5,090</b>	<b>5,040</b>
<b>Resources Available:</b>	<b>29,435</b>	<b>34,525</b>	<b>39,565</b>
Expenditures:			
Street Repair and Maint	0	0	35,000
Cash Forward (2017 column)			4,565
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>39,565</b>
Unencumbered Cash Balance Dec 31	29,435	34,525	0
2015/2016/2017 Budget Authority Amount	29,306	34,496	39,565

Adopted Budget Capital Improvement	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	55,385	59,256	62,256
Receipts:			
Transfer from Sewer	8,000	8,000	8,000
Grant	3,750	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>11,750</b>	<b>8,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>67,135</b>	<b>67,256</b>	<b>70,256</b>
Expenditures:			
Sewer Cleaning	4,129	5,000	5,000
Sewer Project	0	0	5,000
Sewer Pond Project	3,750	0	0
Cash Forward (2017 column)			60,256
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>7,879</b>	<b>5,000</b>	<b>70,256</b>
Unencumbered Cash Balance Dec 31	59,256	62,256	0
2015/2016/2017 Budget Authority Amount	62,618	66,385	70,256

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Lincolnville, Kansas**

will meet on August 1, 2016 at 6:45 PM at 218 W. Main, Lincolnville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 218 W. Main, Lincolnville, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	54,872	47.700	113,676	47.909	129,459	47,576	50.909
Debt Service							
Sewer	25,867	9.678	31,369	9.721	59,665	9,085	9.721
Special Highway					39,565		
Capital Improvement	7,879		5,000		70,256		
Totals	88,618	57.378	150,045	57.630	298,945	56,661	60.630
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	80,618		142,045		290,945		
Total Tax Levied	52,966		54,822		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	923,104		951,278		934,537		

**Outstanding Indebtedness,**

	2014	2015	2016
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	240,411	240,411	230,515
Other	0	0	0
Lease Purchase Principal	240,411	240,411	230,515
Total			

\*Tax rates are expressed in mills

**Sabrina Carson**

City Official Title: City Clerk

**2017 Neighborhood Revitalization Rebate**

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General	47,576	50.909	9
0			0
			0
Sewer	9,085	9.721	2
			0
			0
			0
TOTAL	56,661	60.630	11

2016 July 1 Valuation: 934,537

Valuation Factor: 934,537

Neighborhood Revitalization Subj to Rebate: 175

Neighborhood Revitalization factor: 0.175

\*\*This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marion in said County as Periodical Class matter.

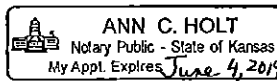
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 20th day of July, 2016.

*Melvin Honeyfield*

Subscribed and sworn to before me this  
20th day of July, 2016

*Ann C. Holt*

Notary Public, Marion County, Kansas  
My appointment expires the  
4th day of June, 2019  
(Seal)



PUBLICATION FEE:  
\$216.00 plus \$5.00 for affidavit(s)

First published June 20, 2016, in the Marion County Record, Marion, Kansas

## NOTICE OF BUDGET HEARING

The governing body of  
Lincolnville, Kansas

will meet on August 1, 2016, at 6:45 p.m. at 218 W. Main, Lincolnville, KS, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at 218 W. Main, Lincolnville, KS, and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits for the 2017 budget. Estimated Tax Rate is subject to change depending on final assessed valuation.

Fund	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expen- ditures	Actual Tax Rate*	Expen- ditures	Actual Tax Rate*	Budget Authority for Expen- ditures	Amount of 2016 Ad Valorem Tax	Esti- mate Tax Rate*
General	54,872	47.700	113,676	47.909	129,459	47,576	50.909
Debt Service							
Sewer	25,867	9.678	31,369	9.721	59,665	9,085	9.721
Special Highway					39,565		
Capital Improvement	7,879		5,000		70,256		
Totals	88,618	57.378	150,045	57.630	298,945	56,661	60.630
Less: Transfers	8,000		8,000		8,000		
Net Expenditures	80,618		142,045		290,945		
Total Tax Levied	52,966		54,822				
Assessed Valuation	923,104		951,278		934,537		

### Outstanding Indebtedness,

	2014	2015	2016
Jan. 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	240,411	240,411	230,515
Lease Purchase			
Principal	0	0	0
Total	240,411	240,411	230,515

\*Tax rates are expressed in mils.

Sabrina Carson

City Official Title: City Clerk

M-43-1708

COPY

RECEIVED

AUG 29 2016

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

MARION COUNTY CLERK  
MARION, KS 66861

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marion in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 10th day of August, 2016.

*Melvin Honeyfield*

Subscribed and sworn to before me this  
10th day of August, 2016

*Karlene Lovelady*

Notary Public, Marion County, Kansas  
My appointment expires the  
16 day of Aug, 2020  
(Seal)

PUBLICATION FEE:  
\$24.00 plus \$5.00 for affidavit(s)

(First published August 10, 2016,  
in the  
Marion County Record,  
Marion, Kansas) It  
**Notice of Vote**  
**City of Lincolnville, Kansas**  
Pursuant to K.S.A. 79-2925b, as  
amended by 2014 House Bill 2047  
Total Property Tax Levied

2016 Budget	\$54,822
2017 Budget	\$56,661
Approved (vote) 4 to 0	

M-46-1769





RESOLUTION NO. 01-16

*A resolution expressing the property taxation policy of the City of Lincolnville, Kansas governing body with respect to financing the annual budget for 2017*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the City of Lincolnville, Kansas exceeding the amount levied to finance the 2016 budget of the City of Lincolnville, Kansas, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, City of Lincolnville, Kansas provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City of Lincolnville, Kansas governing body that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 1 day of August, 2016 by the City of Lincolnville, Kansas governing body, Marion County, Kansas.

City of Lincolnville, Kansas Governing Body

Barbara Kaiser  
Shelley Kaiser  
Cristina R. Kaiser